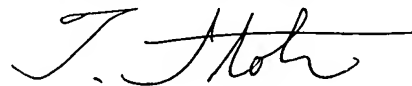


STATEMENT

I, TAKAAKI ITOH, hereby state that I am competent in both the Japanese and English languages and that the attached English language translation is an accurate translation of the U.S. patent application filed in the United States Patent and Trademark Office on October 15, 2003.

Date: MAY 12, 2004

Name: TAKAAKI ITOH

A handwritten signature in cursive script, appearing to read "T. Itoh", written over a horizontal line.



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/684,586 Confirmation No. 1751
Applicant : Shoutoku OHYAMA
Filed : October 15, 2003
TC/A.U. : Unknown
Examiner : Unknown
Dkt. No. : ABE-018
Cust. No. : 20374

TRANSMITTAL OF ASSERTION OF ENTITLEMENT TO SMALL ENTITY STATUS

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

June 22, 2004

Sir:

The applicants claim small entity status as provided under 37 CFR §1.27(a)(2). An executed Assertion of Entitlement to Small Entity Status is attached hereto.

In the event any fees are due in connection with this matter the Commissioner is authorized to debit our Deposit Account No. 111833.

Respectfully submitted,

KUBOVCIK & KUBOVCIK

Keiko Tanaka Kubovcik
Reg. No. 40,428

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KTK/jbf

Enclosure: Assertion of Entitlement to Small Entity Status